

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
SUMMARY OF REVENUE REQUIREMENT ANALYSES
(in 000's)

LINE NO	DESCRIPTION	ATTORNEY GENERAL 1999	COMPANY 2000	COMPANY 1999
	COST OF SERVICE			
1	PURCHASED POWER	0	0	0
2	O&M EXPENSE, OTHER THAN PURCH. POWER	6,140	6,279	6,881
3	DEPRECIATION AND AMORTIZATION	2,065	2,510	2,344
4	TAXES OTHER THAN INCOME	811	878	880
5	FEDERAL AND STATE INCOME TAXES	1,098	1,375	1,211
6	RETURN ON RATE BASE	2,655	3,410	2,918
7	INTEREST ON CUSTOMER DEPOSITS	2	21	2
8	TOTAL COST OF SERVICE	<u>12,771</u>	<u>14,473</u>	<u>14,236</u>
	REVENUES			
9	DISTRIBUTION BASE REVENUES	15,549	14,269	14,060
10	OTHER OPERATING REVENUES	<u>100</u>	<u>275</u>	<u>100</u>
11	TOTAL OPERATING REVENUES	15,649	14,544	14,160
12	REVENUE DEFICIENCY/(SURPLUS)	<u>(2,878)</u>	<u>(71)</u>	<u>76</u>
13	CLAIMED RATE OF RETURN	8.80%	9.19%	9.19%
14	CLAIMED RETURN ON EQUITY	10.58%	11.50%	11.50%
15	RATE BASE	<u>30,165</u>	<u>37,103</u>	<u>31,747</u>
16	INDICATED RATE OF RETURN	14.70%	9.30%	9.00%
17	INDICATED RETURN ON EQUITY	21.88%	11.68%	10.96%